

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-34 (canceled).

35. (currently amended) A method for preparing a topical formulation, said method comprising the steps of:

obtaining a composition comprising alkali salts of jojoba fatty acids and non-polar unsaponifiabiles ~~totaling 100 percent by weight that are produced as tandem reaction products from saponification of saponified~~ jojoba oil, the ~~saponified~~ jojoba oil comprising at least 6 weight percent non-polar unsaponifiabiles prior to saponification; and

neutralizing ~~a gelling~~ an acidic gelling agent in said topical formulation with an effective amount of said composition;

wherein said topical formulation comprises the composition and the acidic gelling agent.

36. (previously presented) The method of claim 35, wherein the composition further comprises at least one material selected from the group consisting of amaranth seed oil, anise seed oil, avocado seed oil, barley oil, briza oil, buckwheat oil, candelilla wax, caruba wax, cassia occidentalis oil, coffee bean oil, de-oiled lecithin, dog fish oil, esparto wax, oils from fungi, guayule plant extract, jurinea oil, lanolin, laurel berry oil, olestra (olean), olive oil concentrate (phytosqualene), olive seed oil, orange roughy oil, ouricury wax, quinoa seed oil, rye germ oil, shark liver oil, shea butter, sperm whale oil, sugar cane wax, sunflower wax, tall oil, tall oil distillate, Vegepure from wheat grains, wheat germ oil, and combinations thereof.

37. (canceled).

38. (currently amended) A method for preparing a topical formulation application, said method comprising the steps of:

obtaining a composition comprising a mixture of alkali salts of jojoba fatty acids present in an amount of about 55 percent by weight of the composition and long carbon chain unsaponifiable material present in an amount of about 45 percent by weight of the composition, wherein the long carbon chain unsaponifiable material is obtained from saponified jojoba oil, the saponified jojoba oil comprising at least 6 weight percent long carbon chain unsaponifiable material prior to saponification, said long carbon chain unsaponifiable material comprising at least 18 carbons in length; and

neutralizing an acidic gelling agent in a topical formulation with an effective amount of said composition, wherein the topical formulation comprises the composition and the acidic gelling agent.

39. (previously presented) The method of claim 38, wherein the composition further comprises at least one material selected from the group consisting of amaranth seed oil, anise seed oil, avocado seed oil, barley oil, briza oil, buck wheat oil, candelilla wax, carnuba wax, cassia occidentalis oil, coffee bean oil, deoiled lecithin, dog fish oil, esparto wax, oils from fungi, guayule plant extract, jojoba oil, jurinea oil, lanolin, laurel berry oil, olestra (olean), olive oil concentrate (phytosqualene), olive seed oil, orange roughy oil, ouricury wax, quinoa seed oil, rye germ oil, shark liver oil, shea butter, sperm whale oil, sugar cane wax, sunflower wax, tall oil, tall oil distillate, Vegepure from wheat grains, wheat germ oil, and combinations thereof.

40. (canceled).